

TRIPURA GAZETTE

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**PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.**

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2019

Dated, Agartala, the 30th January, 2019

NOTIFICATION

In exercise of the powers conferred by section 164 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government hereby makes the following rules further to amend the Tripura State Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Tripura State Goods and Services Tax (Amendment) Rules, 2019.
 - (2) Save as otherwise provided in these rules, they shall come into force on the first day of February, 2019.
 2. In the Tripura State Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in Chapter-II, in the heading, for the words "Composition Rules", the words, "Composition Levy" shall be substituted.
 3. In the said rules, in rule 7, in the Table, against serial number (3), in column (3), for the word "goods", the words, "goods and services" shall be substituted.
 4. In the said rules, in rule 8, in sub rule (1),-
 - (a) the first proviso shall be omitted;
 - (b) in the second proviso, for the words "Provided further", the word "Provided" shall be substituted.
 5. In the said rules, for rule 11, the following rule shall be substituted, namely:-

"11 Separate registration for multiple places of business within a State or a Union territory.- (1) Any person having multiple places of business within a State or a Union territory, requiring a separate registration for any such place of business under sub-section (2) of section 25 shall be granted separate registration in respect of each such place of business subject to the following conditions, namely:-

 - (a) such person has more than one place of business as defined in clause (85) of section 2;
 - (b) such person shall not pay tax under section 10 for any of his places of business if he is paying tax under section 9 for any other place of business;
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